PART I.

INTRODUCTION.

THE greatest part of the revenue of this presidency, as of the rest of India, is derived from the land, and the land administration therefore is that which gives the greatest part of their work to revenue officers. In former times the first duty of those who were set over newly conquered districts was the collection of the land revenue, and the names of the chief executive officers were given with reference to this duty. In process of time many other branches of administration have been put under these Collectors of land revenue, and while assistants have been put under them to carry out their orders, officers of higher rank have been set over them to supervise their work. Thus that part of the revenue department of this presidency, which is chiefly connected with the land and the revenue arising from it, is now administered by the following officers :—

Three Commissioners, until lately called Revenue Commissioners.

Eighteen Collectors, in two grades.

Twenty-six Assistant Collectors, in two grades.

Forty-two Deputy Collectors, in six grades.

Besides these, who form the permanent establishment, there are generally a number of Supernumerary Assistant Collectors, and there are also at present three Daftardárs of the rank of Deputy Collector.

The above establishment is exclusive of that required for Sind and the Island of Bombay, which are in many respects under different laws from the rest of the presidency, although the administration of Sind has gradually become in most matters very like that of the older provinces. The Commis-

sioners exercise powers over the Police establishments, and over some of the Political agencies; the Collectors are Magistrates of Districts; Assistant and Deputy Collectors Magistrates, generally of the first class; and Mamledars, Magistrates, generally of the second class; but nothing connected with any but the revenue duties of these officers will be found in this book.

Besides the department of land revenue proper there are several other branches of the great revenue department, which have been organised at different times. Some of these are steadily increasing in importance, while others having done most of their work are diminishing. They are the following:—

1.—*Customs.*—The operations of this department being confined to Bombay and to a small extent to the coast districts, and being but little connected with other departments, none of the rules relating to it are given in this book.

2.—*Salt.*—This is a department of recent creation but of large extent. It is under the Commissioner of Salt and Customs, and the executive staff consists of a Collector, two Deputy Collectors, and ten Assistant Collectors with large subordinate establishments.

3.—*Stamps.*—This unobtrusive but very productive department is under the Collector of Bombay. The work up-country is done by the Collectors of districts and their ordinary establishments.

4.—*Survey.*—This department has always been considered in this presidency as of the highest importance, but the greater part of its work is now finished. It has now a Commissioner, three Superintendents and many Assistant Superintendents, besides the Sind and Mysore establishments.

5.—*Forests.*—This was till a few years ago a very small department, but has increased very much of late years. It is administered by two Conservators, five Deputy Conservators, and twelve Assistant Conservators, exclusive of the establishment in Sind.

6.—*Registration.*—This is a small department under an Inspector-General, the Collectors being District Registrars, with a number of Sub-Registrars under them.

To describe the duties of revenue officers and the working of the above departments of Government and of the Local Funds and Municipalities is the first object of this book. Other departments are only noticed so far as is required to show the connection that revenue officers have with them.

PREFACE TO THE FIRST EDITION.

THE old book of Revenue Circulars being both out of print and obsolete, Government ordered me last rains to prepare a new edition of it. But on beginning the work it appeared that it would be better to arrange the orders more systematically, and in such a manner that the work should be a complete book of reference for revenue officers, and especially for young men beginning their service. As it proceeded, however, various objections were raised, causing considerable delay; it resulted in my obtaining the permission of Government to publish the book on my own responsibility, Government subscribing for a certain number of copies. It must be understood therefore that the book has no official authority.

This volume does not profess to give a summary of all that is required even in any one branch of the service. A great deal has been purposely omitted as being already accessible in other publications. Thus all rules as to leave, pay and allowances, and pensions, are to be found in the Accountant General's Digest; all relating to accounts in the Accountant General's Manual, and Mr. Hope's Manual of Revenue Accounts. And even on the subjects which are treated in this book there are many matters of importance which are only slightly referred to: *e.g.* descriptions of and rules as to the less common tenures of this Presidency (see page 94); and, generally speaking, all rules which have not a tolerably wide application have been omitted. So also there is nothing about the Customs Department, nor about the Magisterial duties of those whose Revenue work is here described. The addition of these subjects would of course have made the book more useful, but it would have swelled it to an unreasonable size. I have, however, in most cases referred the reader to those reports or publications under each head which give the best and most valuable information on the subjects which could be only briefly mentioned here, and I should

also mention that an acquaintance with, or power of reference to, the Acts and Regulations quoted is assumed.

To show how greatly the course of public work has changed since the publication of the Circular Orders twelve years ago, it may be mentioned that in that volume there was not a single order to be found on the subjects of Provincial Services and Taxation, Local Funds, Income Tax, City Surveys, or Registration, all of which indeed, except the last, were subjects scarcely thought of. On Municipalities there was only one order, and on Forests, Stamps and Cotton not a dozen each. On the other hand, the orders on pay, leave, allowances and pensions were all included, and the orders on alienations were probably not much less in number than those now given.

It has been objected that this work, being published without the authority of Government, may not carry weight: and it seems necessary, therefore, to give such exact explanations as may prevent any one making a mistake between Government orders and my opinions. Except in the introductory remarks (not numbered) at the beginning of most of the chapters, and in one or two cases at the beginning of separate divisions of chapters, the whole book is made up of orders of Government summarized to the best of my understanding. The number and date of the order or orders summarized is given at the end of each, and where it has been found convenient to cut up a single order into several paragraphs with separate numbers, the authority is shown *in a separate line* under the last, *e.g.* Orders 11 to 14, Chapter V. I have occasionally put a statement of fact explanatory of the orders, but I do not think these can be mistaken for anything but what they are.

It must be remembered also that orders giving interpretations of particular sections of Acts are, except when otherwise specified, founded on the opinion of the Legal Remembrancer and liable therefore to be reversed by decisions of the superior Courts.

For assistance in the preparation of this book I have to thank Mr. Hope, C.S.; Mr. Crewe, C.S., who collected the material for several chapters; Mr. Pestonjee Jehangeer, Alienation Settlement Officer, N.D.; Mr. Narayen Bhikajee, Assistant to the Revenue Commissioner, S.D.; and Mr. Ramkrishna Hari Palandé, now

Mámlatdár of Patus. But above all I am indebted to the Honorable F. S. Chapman for advice as to every part of the book, and I believe without his assistance it would never have been published at all.

A. K. N.

Dapoolee, July 1872.

PREFACE TO THE SECOND EDITION.

THE publication of this edition has been delayed on account of the expectation that the Bombay Revenue Code would become law. This has not happened yet; but as it has passed the Local Legislature I have in all cases referred the orders to the section of it relating to them.

The most cursory comparison of this book with the first edition will show how greatly the course of public work has changed since 1872, and how many subjects are now under new laws.

I believe that the statements of my own opinions can in no case be mistaken for orders of Government, and to make this more sure I have in all cases, except in the introductory remarks at the beginning of the chapters, put my own remarks in brackets.

My retirement from the service has caused the final revision of this edition to be a little hurried, but I trust that mistakes, if found, (and it is impossible but that some should be found) will turn out to be of no great importance.

In conclusion I must express my thanks for assistance in the preparation of this edition to Mr. James M. Campbell, C.S., and to Mr. Wassudeo Pandurang, Assistant Secretary to Government.

A. K. N.

Bombay, July 19, 1878.

PREFACE TO THE THIRD EDITION.

When the preparation of this edition of Mr. Nairne's valuable Hand-book was entrusted to me two years ago, I had no expectation that the work would occupy more than twelve months. But my official duties taking me to long distances from my head-quarters, and into districts where postal communication is very slow, I found myself under greater difficulties than I had anticipated, from want of access to necessary records. Consequently the amount of work done in the travelling season has been small in proportion to that which I have been able to perform during the rains, and as during a part of the rains of 1882 I was incapacitated by illness, these circumstances must form my excuse for the delay that has occurred in the publication of this edition.

It is hoped that the edition is fairly complete up to the end of last year, though there are doubtless many shortcomings. Numerous Orders of 1883 have, of course, been inserted, and these may include the most important.

I have thanks to offer in many quarters for valuable assistance. First, I must express my gratitude to Government for permitting me to be supplied with the summaries of Orders in the Revenue, Financial, and General Departments, which are issued every month from the Secretariat. To Messrs. James M. Campbell, C.S., E. Lawrence, C.S., Jehángirsháh Erachsháh Kohiyár, Narayen Mahadeo Parmanand, Krishnarao Antoba, and Purshotam Vishnoo Godbolé, my best thanks are due. But I have special acknowledgments to make in the cases of Mr. Balkrishna Wassudeo Pandurang and Mr. Nilkanthrao Mahadev, the former of whom has been my coadjutor throughout the whole preparation of the work, has collected a great part of the materials, and collated them for many chapters, while the latter, besides helping me in the chapters relating to Survey matters and Inams, has assisted in the correction of the proof sheets, and thereby saved me much time and labour. It is in the hands of these two gentlemen that I leave the revision of the proofs yet remaining to be corrected, which my departure on furlough prevents my attending to myself.

H. A. A.

Bombay, October 11, 1883.

ERRATA ET ADDENDA.

Page 10, *para.* 6—For G. R. 2386, July 13, 1840, *read* G. R. 2886, July 13, 1846.

Page 69, *para.* 63—*Add* :—All administration and other reports published in the Bombay Presidency or submitted to the Government of India should contain maps illustrative of the province, district, &c., to which the report relates, showing the variations which have taken place during the period embraced in the report; and all heads of offices should indent for skeleton maps of the size and kind required by them on the Photozincographic Office, Poona, which will also re-produce them after the special details furnished by the several departments to illustrate facts in their reports have been filled in. Wherever the object of the map can be attained it should be of the same size as the page of the report, but in cases where the adoption of this course is considered objectionable the size of the map can be enlarged.—*G. R. No.* 4695, *June* 21, 1883.

Page 71—For Article 14, *Substitute the following* :—

Contracts and other instruments in matters connected with the administration of forests and with the business of the Forest Department generally.	By Conservators, Deputy, Assistant and Sub-Assistant Conservators of Forests, to such extent, and within such limits, as the Local Government may prescribe by notification in the Official Gazette.

—*G. R. No.* 5538, *October* 29, 1878; *Vide also Orders at page* 279 *on the subject.*

Page 103, *para.* 4—*Add*:—"A Collector may under S. 32, L. R. C., or under S. 84, Bombay Act III. of 1874, delegate to a Mámlatdár the power of fining village officers, subject to a right of revision, and subject to any limitation laid down by law or rule or which the Collector may think fit to impose."—*G. R. Nos.* 2116, *March* 13, *and* 4100, *May* 30, 1883.

Page 107, *para.* 15—*Substitute the following* :—

"No subordinate in temporary charge, whether of a Mámlatdár's or Mahálkari's office, can be deemed to be a Mámlatdár under the Mámlatdárs' Act, 1876, unless

he is specially authorized by the Governor in Council to exercise the powers of a Mámlatdár under that Act."—*Leg. Rem. with G. R. No.* 1683, *Feb.* 28, 1883.

Page 108, *para.* 20—*Add*:—"English numerals should be used in the Taluka and Huzur Vernacular accounts from 1st August 1883. (2) This order should not, however, be extended in any sense to the village accounts and land registers which are open to the inspection of the public under S. 213 L. R. C. It would be obviously improper that the figures in the ryots' receipt-books should be in English numerals."—*G. R. No.* 2043, *June* 4, 1883.

Page 118.—The words "The office of Tulatee does not unfortunately qualify for pension in the same way as the service of karkuns does," should be struck out.

To Chap. XI.—*Add*:—"All Officers of the Customs, Salt and Ábkári Departments are appointed to be Forest Officers for the purposes of carrying out the provisions of Section 52 of the Indian Forest Act, 1878, and Rule 14 of the rules made under Section 41 of the same Act, published in Notification No. 4133 of the 9th August 1880, at page 689 of Part I. of the *Bombay Government Gazette* of 12th August 1880."—*Govt. Notif. No.* 7990A, *Nov.* 15, 1882.

"Except in the Ahmedabad, Kaira, and Broach districts, no timber or other forest produce, as defined in Section 1 of the Indian Forest Act, 1878, (Act VII. of 1878), shall be carried in any coasting-vessel shipped at any Customs-port or place declared under Section 12 of this Act to be a port except under a pass from a Conservator of Forests, or from some officer empowered by a Conservator of Forests, or from some person duly authorized to issue such pass, nor otherwise than in accordance with the conditions of such pass, in the manner prescribed in Rule 3 of the rules made under Section 41 of the Indian Forest Act, 1878, published in Notification No. 4133 of the 9th August 1880, at page 689 of Part I. of the *Bombay Government Gazette* of 12th August 1880."—*Govt. Notif. No.* 7990B, *Nov.* 15, 1882, *and No.* 2430, *March* 22, 1883.

Page 687, *para.* 24—*Add*:—"No officer of lower rank than an Assistant Surgeon should be required to advise in cases of suspected lunacy, and in all cases where practicable the opinion of the Civil Surgeon of the district should be taken."—*G. R. No.* 4, *January* 3, 1883.

PRINCIPLES TO BE REMEMBERED.

"The Vices of Authoritie are chiefly foure: Delaies; Corruption; Roughnesse; and Facilitie. For Delaies: Give easie accesse: Keepe times appointed: Goe through with that which is in hand; and interlace not businesse but of necessitie. For Corruption: Doe not only binde thine owne Hands or thy Servants' hands from taking: but binde the Hands of Sutours also from offring. For Integritie used doth the one; but Integritie professed, and with a manifest detestation of Bribery, doth the other. And avoid not only the Fault but the Suspicion. Whoever is found variable and changeth manifestly without manifest cause giveth Suspicion of Corruption. Therefore alwayes when thou changest thine Opinion or Course professe it plainly and declare it together with the Reasons that move thee to change.....For Roughnesse, It is a needless Cause of Discontent: Severitie breedeth Feare, but Roughnesse breedeth Hate. Even Reproofes from Authoritie ought to be grave and not taunting. As for Facilitie, it is worse than Bribery. For Bribes come but now and then; but if Importunitie or idle Respects lead a man he shall never be without.....It is most true that was anciently spoken; A place sheweth the man: and it sheweth some to the better, and some to the worse..... It is an assured signe of a worthy and generous Spirit whom Honour amends."—*Bacon.*

"We contend that a British Government ought to govern on British principles; not by British forms—God forbid. For if ever there was a case in which the letter kills and the spirit gives life; it would be an attempt to introduce British forms and the substance of despotic principles together into any country. No, we call for that spirit of equity, that spirit of justice, that spirit of protection, that spirit of lenity, which ought to characterize every British subject in power.

.....We think it necessary to declare that the laws of morality are the same everywhere, and that there is no action which would pass for an act of extortion, of peculation, of bribery, and of oppression in England that is not an act of extortion, of peculation, of bribery, and oppression in Europe, Asia, Africa, and all the world over. This I contend for, not in the technical forms of it, but I contend for it in the substance."—*Burke*.

"Englishmen in India have less opportunity than might be expected of forming opinions of Native character. Even in England few know much of the people beyond their own class, and what they do know they learn from newspapers and publications of a description which does not exist in India .....Missionaries of a different religion, judges, police magistrates, officers of revenue and customs, and even diplomatists, do not see the most virtuous portion of a nation, nor any portion unless when influenced by passion, or occupied by some personal interest. What we do see we judge by our own standard. We conclude that a man who cries like a child on slight occasions must always be incapable of acting or suffering with dignity, and that one who allows himself to be called a liar would not be ashamed of any baseness. Our writers also confound the distinctions of time and place; they combine in one character the Maratha and the Bengalese; and tax the present generation with the crimes of the heroes of the Maha Bharat. It might be urged in opposition to many unfavourable testimonies, that those who have known the Indians longest have always the best opinion of them; but this is rather a compliment to human nature than to them, since it is true of every other people. It is more in point that all persons who have retired from India think better of the people they have left after comparing them with others, even of the most justly admired nations."—*Elphinstone*.

Though compelled in candour to admit that without sword-government the British in India could not maintain their position, we feel strong in our hearts the conviction

that one good magistrate may be better than a regiment; one sound law well administered better than a brigade; that a happy admixture of a just civil administration with the strong hand will retain the country in peace and happiness as long as it is good that we should hold it. It is not by believing either ourselves or our laws all purity or all corruption that we are likely to come to a right understanding of what is best for India, but by a close study of its past history, and then by setting ourselves down, each in his own sphere, and honestly working out the details of a code honestly and ably prepared, not shifting and changing from day to day, but founded on experience, and suitable to a rude and simple people, who, like all people under the sun, prefer *Justice* to *Law*."—*Sir Henry Lawrence.*

"There are some men who overcome all difficulties and become valuable public officers in whatever line they are placed, and whatever may be that in which they were first employed; but in making rules we must look to men such as they generally are.....If a young man be sent at once from college to the revenue line the usual effect will be to render him attached to the natives. If to the judicial, to increase the dislike towards them with which he too often sets out. The main object, therefore, in beginning with the revenue is not to teach him to collect the Kists, which is a very secondary consideration, but to afford him an opportunity of gaining knowledge of the inhabitants and their usages, which is indispensable to the due discharge of his duty in the judicial as well as in the revenue line. A knowledge of revenue business will be useful in whatever department a man is afterwards employed; but a knowledge of the natives is still more essential, and this knowledge is only to be acquired by an early and free intercourse with them, for which the revenue presents infinitely more facilities than any other line. It ought to be our aim to give to the younger servants the best opinion of the natives, in order that they may be better qualified to govern them hereafter.....

"The way to make our administration efficient, is to simplify it—to employ our European and Native servants on those duties for which they are respectively best adapted. Employ all civil servants first in the revenue line, not merely to teach them revenue business, but because they will see the natives under their best form, as industrious and intelligent husbandmen and manufacturers; will become acquainted with their habits, manners, and wants, and lose their prejudice against them; become attached to and feel a desire to befriend and protect them. And this knowledge and feeling will adhere to them ever after, and be most useful to them and the natives during the rest of their lives."—*Sir T. Munro.*